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*Attorneys for Debtors and Reorganized Debtors*

**UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION**

**In re:**

**PG&E CORPORATION,**

**- and -**

**PACIFIC GAS AND ELECTRIC  
COMPANY,**

**Debtors.**

- ☐ Affects PG&E Corporation  
☐ Affects Pacific Gas and Electric Company  
☒ Affects both Debtors

*\* All papers shall be filed in the Lead Case, No. 19-30088 (DM).*

Bankruptcy Case No. 19-30088 (DM)

Chapter 11

(Lead Case) (Jointly Administered)

**DECLARATION OF ROBB MCWILLIAMS  
IN SUPPORT OF REORGANIZED  
DEBTORS' SIXTY-NINTH OMNIBUS  
OBJECTION TO CLAIMS (BOOKS AND  
RECORDS CLAIMS)**

**Response Deadline:  
April 14, 2021, 4:00 p.m. (PT)**

**Hearing Information If Timely Response Made:**

Date: April 28, 2021

Time: 10:00 a.m. (Pacific Time)

Place: (Telephonic Appearances Only)  
United States Bankruptcy Court  
Courtroom 17, 16th Floor  
San Francisco, CA 94102

1 I, Robb C. McWilliams, pursuant to section 1746 of title 28 of the United States Code, hereby  
2 declare under penalty of perjury that the following is true and correct to the best of my knowledge,  
3 information, and belief:

4 1. I am a Managing Director at the firm of AlixPartners, LLP ("**AlixPartners**"), which is  
5 an affiliate of both AlixPartners, LLC and AP Services, LLC ("**APS**"). APS was previously retained to  
6 provide interim management services to Pacific Gas and Electric Corporation and Pacific Gas and  
7 Electric Company, as debtors and reorganized debtors (collectively, the "**Debtors**," or, as reorganized  
8 pursuant to the Plan, the "**Reorganized Debtors**") in the above-captioned chapter 11 cases (the  
9 "**Chapter 11 Cases**"). I submit this Declaration in support of the *Reorganized Debtors' Sixty-Ninth*  
10 *Omnibus Objection to Claims (Books and Records Claims)* (the "**Omnibus Objection**"),<sup>1</sup> filed  
11 contemporaneously herewith.

12 2. In my current position, I am responsible for overseeing the Bankruptcy Case Management  
13 component of AlixPartners' assignment to assist the Reorganized Debtors with various matters related  
14 to these Chapter 11 Cases. My area of responsibility includes the effort by AlixPartners, in coordination  
15 with the Reorganized Debtors, to review and assess the validity of all claims asserted against the Debtors,  
16 other than (a) Fire Claims and Subrogation Wildfire Claims and (b) providing limited support with  
17 respect to Securities Claims. I am generally familiar with the Reorganized Debtors' day-to-day  
18 operations, financing arrangements, business affairs, and books and records. Except as otherwise  
19 indicated herein, all facts set forth in this Declaration are based upon my personal knowledge, the  
20 knowledge of other AlixPartners professionals working under and alongside me on this matter, my  
21 discussions with the Reorganized Debtors' personnel, the Reorganized Debtors' various other advisors  
22 and counsel, and my review of relevant documents and information prepared by the Reorganized  
23 Debtors. If called upon to testify, I would testify competently to the facts set forth in this Declaration. I  
24 am authorized to submit this declaration on behalf of the Reorganized Debtors.

25 3. The AlixPartners team under my supervision has been actively and intimately involved  
26 in the claims review and reconciliation process since shortly after the filing of these Chapter 11 Cases.

27 <sup>1</sup> Capitalized terms used but not otherwise defined herein have the meanings ascribed to such terms in  
28 the Omnibus Objection.

1 AlixPartners initially assisted the Debtors in the preparation of their bankruptcy schedules based on the  
2 Debtors' books and records. As claims were filed, AlixPartners coordinated with the Debtors the process  
3 of reconciling filed claims with the Debtors' schedules and books and records to determine the validity  
4 of filed claims based on those schedules and books and records. AlixPartners has developed and  
5 maintains a claims reconciliation database and various data management applications that are used by  
6 the Reorganized Debtors and AlixPartners to identify both valid claims as well as claims that are not  
7 valid in whole or in part and the appropriate grounds for objection to such claims. AlixPartners is now  
8 supporting, and will continue to support, the efforts of the Reorganized Debtors and their counsel to  
9 resolve disputed claims, including by formal objections as necessary.

10 4. As part of the claims review and reconciliation process described above, the AlixPartners  
11 team, working with the Reorganized Debtors' personnel and other professionals, has identified a number  
12 of scheduled claims and Proofs of Claim that list higher amounts than are reflected in the Reorganized  
13 Debtors' books and records.

14 5. The Omnibus Objection is directed to some of these claims—those identified on  
15 **Exhibit 1**, in the row titled "Creditor" (the "**Books and Records Claims**").

16 6. **Exhibit 1** to the Omnibus Objection was prepared by the AlixPartners team under my  
17 overall supervision, and I am familiar with both documents, their contents, and the process under which  
18 they were prepared.

19 7. Each of the Books and Records Claims identified on **Exhibit 1** seeks an amount that  
20 contradicts the Reorganized Debtors' books and records. The Reorganized Debtors have determined  
21 that the Books and Records Claims assert liabilities in excess of the amounts for which the Reorganized  
22 Debtors are liable as reflected in their books and records, and as stated in the Reduced Amounts column  
23 on **Exhibit 1**.<sup>2</sup> In some cases, parts of the excess amounts asserted in the Books and Records Claims  
24 were satisfied by, among other things, payments made during the Chapter 11 Cases pursuant to Court  
25 orders or as cure payments made in connection with the Reorganized Debtors' assumption of executory

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26 <sup>2</sup> Claims listed on Exhibit 1 as "Unliquidated Claims" assert unliquidated amounts. The Reorganized  
27 Debtors do not dispute the liquidated amounts asserted—the asserted amount and the Reduced Amount  
28 are the same—but simply seek to eliminate the unliquidated amounts, which do not reconcile with the  
Reorganized Debtors' books and records.

1 contracts. In other cases, since the Debtors filed their schedules in March 2019, they have made  
2 accounting adjustments and reconciliations that have modified the initial claim amounts scheduled.  
3 Accordingly, the Reorganized Debtors are seeking to reduce the filed claims or the scheduled claims to  
4 the amounts for which they are liable based on their current books and records. Through the Omnibus  
5 Objection, the Reorganized Debtors seek to allow the Books and Records Claims in each respective  
6 Reduced Amount, or disallow and expunge the Books and Records Claims in their entirety if the  
7 Reduced Amount is zero.

8 Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and  
9 correct to the best of my knowledge, information, and belief. Executed this nineteenth day of March,  
10 2021, in Dallas, Texas.

11 /s/ Robb McWilliams  
12 Robb McWilliams  
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